

FY26 Work Plan - May 2025 to April 2026: Government Finance Statistics (GFS) - MIDYEAR OUTTURN at October 31, 2025

TA Area	Objective	Country	Outcome Targeted	Activity	May 2025 - April 2026 (in person-days)			Number of Missions/ Activities	Update as at Oct 31, 2025 (in person-days)			Number of Missions/ Activities	% Delivery	Delivery Status	Modality	Milestones	Comments	Planned Date	Experts	
					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total									
1.1	1.1.1	Niue	Legal and institutional environment are adequate for the compilation and dissemination of statistics	Expanding GFS coverage - Automating the mapping from FMIS to produce GFS data												A full spectrum of relevant existing administrative datasets are available to the GFS compilers for the purpose of GFS compilation, with appropriate disclosure controls applied where commercial or political sensitivities exist.				
			A new data set has been compiled and disseminated internally and/ or to the public		5	-	5	1	5	-	5	1	100%	Aug 11 - 15, 2025	In-country	1. Experimental GFS outputs for the budgetary central government subsectors have been produced. 2. Regular business process for the compilation of the budgetary central government data has been established. 3. The authorities independently maintain the compilation of the basic GFS statements for the budgetary central government subsector.		Aug 4 - 8, 2025	McDonagh	
			Source data are adequate for the compilation of these macroeconomic statistics													1. Chart of accounts is compatible with the GFSM 2014 nomenclature. 2. Source data are available in a machine-readable format that minimizes the need for manual processing beyond the application of conceptual adjustments. 3. Source data comprehensively covers both current and development revenue and expenditure.				
		Palau	A new data set has been compiled and disseminated internally and/ or to the public	Compilation of GFS for GG operations	5	-	5	1	5	-	5	1	0%	Apr 13 - 17, 2026	In-country	1. A full set of GFS tables for the budgetary subsector of the general government is compiled by the statistical authorities and disseminated at least on an annual basis. 2. A full set of GFS tables for the extrabudgetary and social security fund (if relevant) subsectors of the general government is compiled by the statistical authorities and disseminated on an annual basis. 3. A full set of GFS tables for the public corporations sector is compiled by the statistical authorities and disseminated on an annual basis. 4. Consolidated general government (or public sector) GFS dataset is compiled by the statistical authorities and disseminated on an annual basis.		Jan 26 - 30, 2026	McDonagh	
			Methodological basis for the statistics follows internationally accepted standards, guidelines or good practices													1. Conceptual adjustments are made where appropriate to account for the differences in the GFSM 2014 relative to the framework used to compile the source dataset (such as IFRS, IPSAS or the national GAAP). 2. The mapping of the source data to the GFSM 2014 taxonomy is reviewed by the statistical authorities at least on an annual basis, to ensure it continues to meet the needs of GFS statistics and new activities are recorded under the appropriate categories.				
		Samoa	A new data set has been compiled and disseminated internally and/ or to the public	Compilation of GFS for GG operations - Continued development of GFS outputs												1. A full set of GFS tables for the extrabudgetary subsector of the general government is compiled by the statistical authorities and disseminated on an annual basis. 2. Consolidated general government (or public sector) GFS dataset is compiled by the statistical authorities and disseminated on an annual basis.		Jun 30 - Jul 9, 2025	McDonagh	
			Legal and institutional environment are adequate for the compilation and dissemination of statistics		12	-	12	1	12	-	12	1	100%	Jun 30 - Jul 9, 2025	In-country	1. A formal or informal coordination forum exists to bring together GFS compilers, data suppliers, expert users and other key stakeholders at both technical and managerial levels. 2. A full spectrum of relevant existing administrative datasets are available to the GFS compilers for the purpose of GFS compilation, with appropriate disclosure controls applied where commercial or political sensitivities exist.				
			Methodological basis for the statistics follows internationally accepted standards, guidelines or good practices													1. Conceptual adjustments are made where appropriate to account for the differences in the GFSM 2014 relative to the framework used to compile the source dataset (such as IFRS, IPSAS or the national GAAP). 2. The mapping of the source data to the GFSM 2014 taxonomy is reviewed by the statistical authorities at least on an annual basis, to ensure it continues to meet the needs of GFS statistics and new activities are recorded under the appropriate categories.				
		Solomon Islands	A new data set has been compiled and disseminated internally and/ or to the public	Compilation of GFS for GG operations - Expanding coverage beyond budgetary central government												1. A full set of GFS tables for the budgetary subsector of the general government is compiled by the statistical authorities and disseminated at least on an annual basis. 2. A full set of GFS tables for the extrabudgetary and social security fund (if relevant) subsectors of the general government is compiled by the statistical authorities and disseminated on an annual basis. 3. A full set of GFS tables for the public corporations sector is compiled by the statistical authorities and disseminated on an annual basis.		Nov 17 - 21, 2025	McDonagh	
			Source data are adequate for the compilation of these macroeconomic statistics		5	-	5	1	-	-	-	-	0%	Will be funded from Data for Decisions (D4D) Thematic Fund		1. Metadata (or detailed notes, communication from suppliers or similar) are available to identify instances where the conceptual adjustments to the values are required to bridge the source data to the GFSM 2014 framework. 2. The data sources for the budgetary subsector of central government enable the precise mapping of economic flows and stocks to the GFSM 2014 taxonomy, with only isolated exceptions. 3. The data sources for the subsectors of general government (or public sector) other than the budgetary central government enable the precise mapping of economic flows and stocks to the GFSM 2014 taxonomy, with only isolated exceptions.				
			Methodological basis for the statistics follows internationally accepted standards, guidelines or good practices													1. Conceptual adjustments are made where appropriate to account for the differences in the GFSM 2014 relative to the framework used to compile the source dataset (such as IFRS, IPSAS or the national GAAP). 2. The mapping of the source data to the GFSM 2014 taxonomy is reviewed by the statistical authorities at least on an annual basis, to ensure it continues to meet the needs of GFS statistics and new activities are recorded under the appropriate categories.				
		Tonga	A new data set has been compiled and disseminated internally and/ or to the public	Compilation of GFS for GG operations - Improving process for compilation of GFS												1. A full set of GFS tables for the budgetary subsector of the general government is compiled by the statistical authorities and disseminated at least on an annual basis. 2. A full set of GFS tables for the extrabudgetary and social security fund (if relevant) subsectors of the general government is compiled by the statistical authorities and disseminated on an annual basis. 3. A full set of GFS tables for the public corporations sector is compiled by the statistical authorities and disseminated on an annual basis.		Oct 13 - 24, 2025	McDonagh/ De La Beer	
			Source data are adequate for the compilation of these macroeconomic statistics		12	-	12	1	-	12	12	1	100%	Aug 11 - 22, 2025	In-country	1. Data on transactions (or stocks) excluded from the scope of the primary data sources, such as transactions in-kind (or financial liabilities other than government loans), are collected from supplementary sources. 2. Metadata (or detailed notes, communication from suppliers or similar) are available to identify instances where the conceptual adjustments to the values are required to bridge the source data to the GFSM 2014 framework. 3. Source data coverage (from one or multiple complimentary sources) enables to compile GFS for each sector and subsector consistently with the institutional unit classification, as determined under the GFSM 2014 framework.. 4. The data sources for the budgetary subsector of central government enable the precise mapping of economic flows and stocks to the GFSM 2014 taxonomy, with only isolated exceptions.				
			Methodological basis for the statistics follows internationally accepted standards, guidelines or good practices													1. The mapping of the source data to the GFSM 2014 taxonomy is reviewed by the statistical authorities at least on an annual basis, to ensure it continues to meet the needs of GFS statistics and new activities are recorded under the appropriate categories.				
			A new data set has been compiled and disseminated internally and/ or to the public													1. A full set of GFS tables for the budgetary subsector of the general government is compiled by the statistical authorities and disseminated at least on an annual basis. 2. A full set of GFS tables for the extrabudgetary and social security fund (if relevant) subsectors of the general government is compiled by the statistical authorities and disseminated on an annual basis.				

TA Area	Objective	Country	Outcome Targeted	Activity	May 2025 - April 2026 (in person-days)			Number of Missions/ Activities	Update as at Oct 31, 2025 (in person-days)			Number of Missions/ Activities	% Delivery	Delivery Status	Modality	Milestones	Comments	Planned Date	Experts
					PFTAC resident advisors	ST experts	Total		PFTAC resident advisors	ST experts	Total								
		Tuvalu	Source data are adequate for the compilation of these macroeconomic statistics	GFS for BCG operations - Development of national compilation process	5	-	5	1	5	-	5	1	100%	Sep 22 - 26, 2025	In-country	1. Data on transactions (or stocks) excluded from the scope of the primary data sources, such as transactions in-kind (or financial liabilities other than government loans), are collected from supplementary sources. 2. Source data coverage (from one or multiple complimentary sources) enables to compile GFS for each sector and subsector consistently with the institutional unit classification, as determined under the GFSM 2014 framework. 3. GFSM 2014 mapping is embedded within the chart of accounts of the financial management information system (FMIS), with no or little manual adjustments required. 4. Manual quality checks are performed and documented as part of the compilation cycle, and include the explanation of any material movements in the data.		Sep 22 - 26, 2025	McDonagh
			Statistical techniques are sound																
		Vanuatu	A new data set has been compiled and disseminated internally and/ or to the public	Compilation of GFS for GG operations - Focus on balance sheet data												1. A full set of GFS tables for the budgetary subsector of the general government is compiled by the statistical authorities and disseminated at least on an annual basis. 2. A full set of GFS tables for the extrabudgetary and social security fund (if relevant) subsectors of the general government is compiled by the statistical authorities and disseminated on an annual basis. 3. A full set of GFS tables for the public corporations sector is compiled by the statistical authorities and disseminated on an annual basis.		Aug 18 - 22, 2025	HQX - De La Beer/ McDonagh
			Legal and institutional environment are adequate for the compilation and dissemination of statistics													1. A formal or informal coordination forum exists to bring together GFS compilers, data suppliers, expert users and other key stakeholders at both technical and managerial levels. 2. A full spectrum of relevant existing administrative datasets are available to the GFS compilers for the purpose of GFS compilation, with appropriate disclosure controls applied where commercial or political sensitivities exist.			
			Methodological basis for the statistics follows internationally accepted standards, guidelines or good practices													1. Conceptual adjustments are made where appropriate to account for the differences in the GFSM 2014 relative to the framework used to compile the source dataset (such as IFRS, IPSAS or the national GAAP). 2. The mapping of the source data to the GFSM 2014 taxonomy is reviewed by the statistical authorities at least on an annual basis, to ensure it continues to meet the needs of GFS statistics and new activities are recorded under the appropriate categories.			
			Statistical techniques are sound													1. Documented and transparent adjustments to the source data and/or compilation methods are made as appropriate, without the use of automated residuals designed to minimize statistical discrepancies and other internal inconsistencies with the GFS dataset. 2. Statistical discrepancies are calculated and are easily available for the compilers to review.			
	Regional	Authorities have a baseline understanding of the current state of Government Finance Statistics compilation and dissemination and opportunities to strengthen these capacities	Regional Workshop - Government Finance Statistics (GFS) and Public Sector Debt Statistics (PSDS)	10	11	21	1	10	11	21	1	100%	Aug 25 - 29, 2025	In-country	Participants trained on GFS concepts		Aug 25 - 29, 2025	McDonagh/ HQX - De La Beer	
Total Days:				88	31	119	13												

Updated Mid-FY26 Workplan:

Change from Baseline Plan:

Outturn at Oct 31:

Percent of Original Plan delivered by Oct 31

Percent of Revised Plan delivered by Oct 31

88	32	120	13
0%	3%	1%	0%
49	23	72	7
56%	74%	61%	54%
56%	72%	60%	54%